

TEST #8

FORMS INCLUDED: 1040 A , FORM W2 (1), IDAHO FORM 43, 39NR

First, initial and last name:	TEST J CAESAR
Social security number:	400-00-5908
Spouses first name, Initial and Last Name:	CLEO P CAESAR
Spouses social security number:	400-00-5924
Home address:	15 IDES OF MARCH PKWY
City, state and zip:	HENENA MT 59601
Do you want \$1 to go to the Presidential campaign fund:	YES
Spouse:	YES
Filing status:	MARRIED FILING JOINTLY
Dependent # 1 Name:	SALLY CAESAR
SSN:	400-55-3010
Relationship:	Daughter
No of months:	12
Dependent # 2 Name:	JULIUS BRUTUS
SSN:	400-55-4010
Relationship:	Son
No of months:	12
Qualified child for child tax credit	X
Number of boxes checked on 6a:	2
Number of children claimed:	2
Total number of exemptions:	4
Line 7 Total wages:	66420
Line 8a Taxable interest:	390
Line 13 Unemployment compensations:	1000
Line 15 Total income:	67810
Line 17 IRA deductions:	2066
Line 18 Student loan interest deduction:	75
Line 20 Total adjustments:	2141
Line 21 Adjusted income:	65669

IDAHO TAX DUE: 786

Taxpayers Occupation:	Actor
Spouses Occupation:	Unemployed

PART YEAR RESIDENT:

Montana adjusted income:	30000
Taxed by both states:	1000
Montana State Tax:	1000

Test #8

FORM W2 #1

b.	employers identifications number:	46-9876543	
c.	employers name, address and zip:	THE COUNTY PLAYHOUSE 125 STUDIO COURT FT HALL ID 83203	
d.	employees social security number:	400-00-5924	
e.	employees name:	CLEO P CEASAR	
f.	employees address and zip:	15 IDES OF MARCH PRKWAY HELENA MT 59601	
Box 1	Wages, tips etc:	36420	30000
Box 2	Federal Income tax withheld:	800	
Box 3	Social security wages:	66420	
Box 4	Social security tax withheld:	844	
Box 5	Medicare wages and tips:	66420	
Box 6	Medicare tax withheld:	899	
Box 16	State and ID number:	MT 641213	ID 123456789
Box 17	State wages:	36420	30000
Box 18	State income tax withheld:	4340	0

AMENDED RETURN, check the box.
See instructions, page 12 for the reasons
for amending and enter the number.

☐

A

R

F

W

M

For calendar year 2005, or fiscal year beginning _____, ending _____

PLEASE PRINT OR TYPE	Your first name and initial	Last name	Your Social Security Number (required)
	Spouse's first name and initial	Last name	Spouse's Social Security Number (required)
	Mailing address		<input type="checkbox"/> Taxpayer deceased in 2005
	City, State and Zip Code		<input type="checkbox"/> Spouse deceased in 2005

If you or your spouse are nonresident aliens for federal purposes, check here. ☐

Do you need tax forms mailed to you next year? ☐ Yes ☐ No

Residency status

Check one for yourself and one for your spouse if a joint return.

1. Yourself

2. Spouse

Resident

1. ☐

2. ☐

Idaho Resident on Active Military Duty

2. ☐

3. ☐

Nonresident

3. ☐

4. ☐

Part-Year Resident

4. ☐

5. ☐

Military Nonresident

5. ☐

Full months in Idaho this year ☐ Yourself ☐ Spouse

Indicate current state of residence. ☐ Yourself ☐ Spouse

<div>Filing status</div> <div>If filing married joint or separate return, enter spouse's name and social security number above.</div> <div><div>1. <input type="checkbox"/> Single</div><div>2. <input type="checkbox"/> Married filing joint return</div><div>3. <input type="checkbox"/> Married filing separate return</div><div>4. <input type="checkbox"/> Head of household</div><div>5. <input type="checkbox"/> Qualifying widow(er)</div></div>	<div>6. Exemptions</div> <div>Enter the same number claimed on federal return.</div> <div><div>a. <input type="checkbox"/> Yourself</div><div>b. <input type="checkbox"/> Spouse</div><div>c. <input type="checkbox"/> Other dependents</div><div>d. <input type="checkbox"/> Total exemptions</div></div> <div>If parents, or someone else, can claim you (or your spouse) as dependents, enter "0."</div>	<div>Election campaign fund</div> <div>I want \$1 of my income tax to go to the Idaho Election Campaign Fund (\$2 on joint return).</div> <div><div>7. Yourself</div><div>8. Spouse</div><div>7. Yourself</div><div>8. Spouse</div></div> <div><div>Constitution</div><div>Democratic</div><div>Libertarian</div><div>Natural Law</div></div> <div><div>Republican</div><div>No Specific</div><div>None</div></div>
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ATTACH PAYMENT HERE	IDAHO INCOME. See instructions, page 12.	Idaho Amounts		
ATTACH STATE W-2 COPIES HERE	9. Wages, salaries, tips, etc. Attach Form(s) W-2.	9	00	
	10. Taxable interest income	10	00	
	11. Dividend income	11	00	
	12. Alimony received	12	00	
	13. Business income or (loss). Attach federal Schedule C or C-EZ.	13	00	
	14. Capital gain or (loss). If required, attach federal Schedule D.	14	00	
	15. Other gains or (losses). Attach federal Form 4797.	15	00	
	16. IRA distributions (taxable amount)	16	00	
	17. Pensions and annuities (taxable amount)	17	00	
	18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E.	18	00	
	19. Farm income or (loss). Attach federal Schedule F.	19	00	
	20. Unemployment compensation	20	00	
	21. Other income. Attach explanation.	21	00	
	22. TOTAL INCOME. Add lines 9 through 21.	22	00	
	IDAHO ADJUSTMENTS. See instructions, page 13.			
	23. Deductions for IRAs and health savings account	23	00	
	24. Moving expenses. Attach federal Form 3903.	24	00	
	25. Deductions for self-employment tax, health insurance, and qualified retirement plans	25	00	
	26. Penalty on early withdrawal of savings	26	00	
	27. Other deductions. See instructions.	27	00	
28. TOTAL ADJUSTMENTS. Add lines 23 through 27.	28	00		
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22.	29	00		

☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

SIGN HERE	Your signature	Date	Paid preparer's signature	Preparer's EIN, SSN, or PTIN
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone	Address and phone number	

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		Column A - Total		Column B - Idaho	
ADJUSTMENTS See page 14	30. Enter amount from federal Form 1040, line 36, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B.	30	00		00
	31. Additions from Form 39NR, Part A, line 5. Attach Form 39NR.	31	00		00
	32. Income after additions. Add lines 30 and 31.	32	00		00
	33. Subtractions from Form 39NR, Part B, line 26. Attach Form 39NR.	33	00		00
	34. TOTAL ADJUSTED INCOME. Subtract line 33 from line 32.	34	00		00
35. a. Check if age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. Check if blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 40 and 61. <input type="checkbox"/>					
Standard Deduction For Most People Single or Married filing Separately: \$5,000 Head of Household: \$7,300 Married filing Jointly or Qualifying Widow(er): \$10,000	36. Itemized deductions. Attach federal Schedule A. Federal limits apply.	36			00
	37. All state and local income or general sales taxes included on federal Schedule A, line 5	37			00
	38. Subtract line 37 from line 36.	38			00
	39. Standard deduction. See instructions, page 15, if you checked any boxes on line 35.	39			00
	40. Multiply \$3,200 by the number of exemptions claimed on line 6d. Federal limits apply.	40			00
	41. Add line 40 and the LARGER of line 38 or line 39.	41			00
	42. Idaho percentage. Divide line 34, Column B, by line 34, Column A.	42			%
	43. Multiply amount on line 41 by the percentage on line 42 and enter the result here.	43			00
	44. Idaho taxable income. Subtract line 43 from line 34, Column B.	44			00
	45. TAX from tables or rate schedule. See instructions, page 34.	45			00
	46. Income tax paid to other states. Attach Form 39NR and other state return.	46			00
	47. Credit for contributions to Idaho educational entities	47			00
	48. Credit for contributions to Idaho youth and rehabilitation facilities	48			00
	49. Total business income tax credits form Form 44, Part I, line 14. Attach Form 44.	49			00
	50. Line 45 minus lines 46 through 49. If less than zero, enter zero.	50			00
OTHER TAXES See page 16	51. Fuels tax due. Attach Form 75.	51			00
	52. Sales/Use tax due on mail order, Internet, and other nontaxed purchases	52			00
	53. Total tax from recapture of income tax credits from Form 44, Part II, line 10. Attach Form 44.	53			00
	54. Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER.	54			00
	55. Permanent building fund. Check the box if you are receiving Idaho public assistance payments. <input type="checkbox"/>	55		10	00
	56. TOTAL TAX. Add lines 50 through 55.	56			00
DONATIONS See page 16	57. I wish to donate to the Nongame Wildlife Conservation Fund.	57			00
	58. I wish to donate to the Children's Trust Fund/Child Abuse Prevention.	58			00
	59. I wish to donate to the Idaho Guard and Reserve Family Support Fund.	59			00
	60. TOTAL TAX PLUS DONATIONS. Add lines 56 through 59.	60			00
PAYMENTS See page 17	61. Grocery credit. Nonresidents do not qualify. See instructions, page 17.	61			00
	62. Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39NR.	62			00
	63. Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75.	63			00
	64. Idaho income tax withheld. Attach Form(s) W-2.	64			00
	65. 2005 Form 51 payment(s) and amount applied from 2004 return	65			00
	66. TOTAL PAYMENTS AND OTHER CREDITS. Add lines 61 through 65.	66			00
TAX DUE/REFUND See page 18	If line 60 is more than line 66, GO TO LINE 67. If line 60 is less than line 66, GO TO LINE 70.				
	67. TAX DUE. Subtract line 66 from line 60.	67			00
	68. Penalty _____ Interest from the due date _____ Enter total	68			00
	Check box if penalty is due to an ineligible withdrawal from an Idaho medical savings account. <input type="checkbox"/>				
	69. TOTAL DUE. Add lines 67 and 68.	69			00
	70. OVERPAID. Line 66 minus lines 60 and 68.	70		00	
	71. REFUND. Amount of line 70 to be refunded to you.	71		00	
72. ESTIMATED TAX. Amount of line 70 to be applied to your 2006 estimated tax.	72			00	
AMENDED RETURN page 18	AMENDED RETURN ONLY. Complete this section to determine your tax due or refund.				
	73. Total tax due (line 69) or overpayment (line 70) on this return	73			00
	74. Refund from original return plus additional refunds	74			00
	75. Tax paid with original return plus additional tax paid	75			00
	76. Amended tax due or refund. Add lines 73 and 74 and subtract line 75.	76			00

2005

IDAHO SUPPLEMENTAL SCHEDULE

For Form 43, Nonresident and Part-Year Resident Returns Only

FORM 39NR
TC39NR1
7-11-05_v4

For calendar year 2005, or fiscal year beginning _____, ending _____

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 24.

1. Non-Idaho state and local bond interest and dividends
2. Idaho college savings account withdrawal
3. Bonus depreciation. Attach computations.
4. Other additions. Attach explanation.
5. Total additions. Add lines 1 through 4. Enter on line 31, Form 43.

Column A - Total**Column B - Idaho**

1		00	▪	00
2		00	▪	00
3		00	▪	00
4		00	▪	00
5		00	▪	00

B. Subtractions. See instructions, page 24.

1. Idaho net operating loss carryover ☐ _____
Idaho net operating loss carryback ☐ _____. Enter total here.
2. State income tax refund included in line 30, Column A, Form 43
3. Interest from U.S. Government obligations
4. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2.
5. Social security and railroad benefits included in line 30, Column A, Form 43
6. Idaho capital gains deduction. Attach Form CG.
7. Idaho resident - Active duty military pay earned outside of Idaho
8. Idaho medical savings account - contributions and interest.
Financial institution _____ Account number _____
9. Idaho college savings program
10. Adoption expenses
11. Maintaining a home for the aged and/or developmentally disabled
12. Idaho lottery winnings, less than \$600 per prize
13. Income earned on a reservation by an American Indian
14. Worker's compensation insurance
15. Partner's and shareholder's pass-through subtractions
16. Insulation of Idaho residence
17. Technological equipment donation
18. Health insurance premiums
19. Long-term care insurance
20. Alternative energy device deduction.

1		00		00
2		00		
3		00	▪	00
4		00	▪	00
5		00		
6		00	▪	00
7			▪	00
8		00	▪	00
9		00	▪	00
10		00	▪	00
11		00	▪	00
12		00	▪	00
13			▪	00
14		00	▪	00
15		00	▪	00
16		00	▪	00
17		00	▪	00
18		00	▪	00
19		00	▪	00

	Year Acquired	Type of Device	Total Cost	Percent	
a.	2005		\$	X 40%	=
b.	2004		\$	X 20%	=
c.	2003		\$	X 20%	=
d.	2002		\$	X 20%	=
e.	Add lines 20a through 20d.				
21.	Add lines 1 through 19 and 20e.				
22.	Retirement benefits deduction.				
a.	If single enter \$23,268, if married filing jointly enter \$34,902.				
b.	Federal Railroad Retirement received				
c.	Social Security benefits received				
d.	Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero.				
e.	Qualified retirement benefits included in federal gross income				
f.	Column A benefits. Smaller of line 22d or line 22e.				
g.	Qualified retirement benefits included in Idaho gross income				
h.	Divide line 22g by line 22e.				
i.	Column B benefits deduction. Multiply line 22f by line 22h.				
23.	Nonresident military pay included in line 30, Column A, Form 43				
24.	Bonus depreciation. Attach computations.				
25.	Other subtractions. Attach explanation.				
26.	Total subtractions. Column A, add lines 21, 22f, 23, 24, and 25. Column B, add lines 21, 22i, 24, and 25. Enter on line 33, Form 43.				

20a		00		00
20b		00		00
20c		00		00
20d		00		00
20e		00	▪	00
21		00		00
22a		00		
22b		00		
22c		00		
22d		00		
22e		00		
22f		00		
22g			▪	00
22h				%
22i			▪	00
23		00		
24		00	▪	00
25		00	▪	00
26		00	▪	00

See instructions,
page 28, for qualified
retirement benefits
to be included on
lines 22e and 22g.

Name(s) as shown on return

Social Security Number

C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 29.

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section D below.

1. Idaho adjusted income from line 34, Column B, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Amount of income taxed by Idaho, and also taxed by another state	3		00	
4. Idaho tax, line 45, Form 43	4		00	
5. Divide line 3 by line 1. Enter percentage here.	5		%	
6. Multiply line 4 by line 5.	6		00	
7. Other state's tax due less its income tax credits	7		00	
8. Divide line 3 by line 2. Enter percentage here.	8		%	
9. Multiply line 7 by line 8.	9		00	
10. Enter the smaller of line 6 or 9 here and on line 46, Form 43.	10		00	

D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty.**See instructions, page 29.**

1. Idaho tax, line 45, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 34, Column B, Form 43	3		00	
4. Divide line 2 by line 3. Enter percentage here.	4		%	
5. Multiply line 1 by line 4. Enter amount here.	5		00	
6. Other state's tax due less its income tax credits	6		00	
7. Enter the smaller of line 5 or 6 here and on line 46, Form 43.	7		00	

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 30.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify. ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify. ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*
3. List each family member you are claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 62, Form 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 11.)	4		00
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